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CLASSIFICATION 25X1 CENTRAL INTELLIGENCE AGENCY 25X1 25X1 COUNTRY China **SUBJECT** Chinese Annotated Bibliography, Item 71 (Economic) DATE DIST. MOH. **PUBLISHED** Book WHERE NO. OF PAGES Peiping **PUBLISHED** DATE **PUBLISHED** 1950 SUPPLEMENT TO LANGUAGE Chinese REPORT NO. THE UNITED STATES, DITHIN THE MEANING OF TITLE 10. SECTIONS 79 THIS IS UNEVALUATED INFORMATION ATION OF ITS CONTENTS TO OR RECEIPT BY AN UNAUTHORIZED PERSON 25X1

Title: Economic Auditing System

Editor: Ching-chi Chien-she Ts'ung Shu

Publisher: Jen-min Ch'u She, Peiping, 1950

Sponsor or

Issuing Authority: None indicated

No Pages: 301

Language: Chinese and translations from

Russian

Repository and Catalogue No: Harvard Yenching Library 4292.75/8722

Area of Coverage: China - Manchuria

Subjects Covered: Industrial production; industrial and commercial accounting and auditing systems; increase production and economy movements.

Scholarship Evaluation: Basically scholarly; theoretical and practical application of cost accounting and auditing systems.

Review:

Book contains seven articles by Russian authors on the nature and method of the economic auditing system and its relation to profits, management, planning, and production. Reprints directives and decisions of the Northeast People's Government concerning the enforcement and strengthening of the system, and on the "antiwaste" and the "new production record" movements.

Contains five articles on the operation of the auditing system in the Dairen Chemical Factory, the Hao-kang Coal Mine, Chien-hsin Company, Sino-Soviet Paint Factory, and the Chiao-t'ung Company. Discusses various phases of accounting and auditing.

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